

2003 IRS e-file Application Process Conference

Carol McLaughlin provided an overview of the e-file Application Process. Carol stated that the e-file application process was part of the modernized e-services project. The tentative date for the roll-out of the application is late August or in September 2003. Carol stated that there were contingency plans in the event the roll-out doesn't happen. The on-line e-file application process includes a one time on-line registration process. Listed are some highlights from Carol's presentation:

One Combined Application Process (IMF/BMF)

- **On-line e-file application or paper Form 8633**

You can apply either by using the on-line e-file Application or the paper Form 8633.

- **Select from form types: 940, 941, 990, 1040, 1041, 1065, 1120, and 1120POL**

You will be requested to check the form types that you intend to file. It will be very important especially if you are filing the 94X XML, 990, 1120 and 1120-POL returns since your EFIN and/or ETIN will not be valid unless the appropriate box is checked.

- **Delegate someone in firm to perform certain actions such as:**

**Viewing application information
Updating application information
Sign & Submit Revised Applications
Add, Delete & Change Principals
Add, Delete & Change Responsible Officials**

- **Other Delegations**

Access one or more e-services products—Transcript Delivery System, Disclosure Authorization or Electronic Account Resolution

These e-services products are available to Authorized IRS e-file Providers as an incentive for e-filing 100 or more of their clients' accepted individual tax returns. We are currently looking at expanding this to Authorized IRS e-file Providers who file business returns.

Transmit returns through the Internet (MeF only)

A transmitter who indicates that they will file any of the Modernized e-File returns (Forms 990, 1120 or 1120 POL) will need to select a Transmission Method of Dial-Up/Direct (EMS) and/or Internet. If Internet is chosen, they must delegate at least one person who will transmit returns for their firm through the Internet.

- **Suitability Checks**

The firm and all principals and responsible officials listed on the application will undergo suitability checks unless they are a Software Developer only.

- **One set of e-file identification numbers**

Electronic Filing Identification Number (EFIN)
Electronic Transmitter Identification Number (ETIN)

Filers who are presently on the Applicants Database (ADB) will retain their existing EFIN and Transmitters will retain their home ETIN. **NOTE:** For anyone who will be applying or reapplying using the new e-file Application, identification numbers will not be assigned until after suitability has been passed.

- **One set of rules**

Rules are based on role of e-file provider not return type they are filing. Rules are stated in Publication 1345.

Who Must Apply?

- **If presently a 1040 e-file provider**, there is no need to reapply. You will need to register and update your existing application if any information needs to be added or changed such as address, contacts, phone numbers, etc.
- **If presently a 94X XML ERO on the Applicants Database (ADB)**, there is no need to reapply. You will need to register and update your existing application to check the 940 or 941 box. If you are also a Transmitter, you will need to update your Transmission Format.
- **If presently not a 1040 e-file Provider, but presently on the Customer Database (CDB)**, you will need to register and reapply by completing the new combined e-file Application.

- **If presently not an e-file Provider on either the Applicants Database (ADB) or Customer Database (CDB), you will need to register and apply using the new combined e-file Application.**

Questions and Answers:

Q1 – If there is one ETIN, will we be able to continue to test our product after we have passed the official IRS testing?

A2 – Each Software Developer will be given an ETIN that can be used for testing and will never be set to production. Therefore, they can continue to test with this ETIN after their software has passed the required IRS testing. Transmitters will be given an ETIN that they can use for testing and once they have passed their required communication testing it will be set to production. If they wish to continue testing, they will need to request a test ETIN.

Q2 – Since we will be going to one ETIN, will we need to continue to do communication testing for each individual e-file program?

A2 – Each e-file program will determine their testing requirements and they will be published in their respective publications.

Q3 - When will we know whether the new e-file Application will be rolled out or if we will use the current application processes?

A3 – We do not currently have a date when a decision will be made. We will be giving presentations regarding the e-services products at the Tax Forums and there will be an Application Room at each of the Tax Forums. We are also currently working on a communication plan. We are very aware of how important it will be to get out our communications as soon as a decision has been made regarding the application process.

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